Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world's only independent and comparative measure of budget transparency.

How has the OBI score for Pakistan changed over time?

How comprehensive and useful is the information provided in the key budget documents that Pakistan publishes?

Public availability of budget documents from 2008 to 2017

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How does budget transparency in Pakistan compare to other countries in the region?

Pakistan’s score of 44 out of 100 is near the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Pakistan’s score of 6 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is lower than the global average score of 12.

How does public participation in Pakistan compare to other countries in the region?

Pakistan’s score of 44 on the 2017 Open Budget Index is largely the same as its score in 2015.

Since 2015, Pakistan has increased the availability of budget information by:
- Publishing the Year-End Report online.

Moreover, Pakistan has failed to make progress in the following ways:
- Not making the Pre-Budget Statement available to the public.
- Not producing a Mid-Year Review or a Citizens Budget.
- Publishing In-Year Reports that contain only minimal budget information.

### Key Budget Documents

- **Pre-Budget Statement**: discloses the broad parameters of fiscal policies in advance of the Executive’s Budget Proposal; outlines the government’s economic forecast, anticipated revenue, expenditures, and debt.
- **Executive’s Budget Proposal**: submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country’s fiscal situation.
- **Enacted Budget**: the budget that has been approved by the legislature.
- **Citizens Budget**: a simpler and less technical version of the government’s Executive’s Budget Proposal or Enacted Budget, designed to convey key information to the public.
- **In-Year Reports**: include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.
- **Mid-Year Review**: contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.
- **Year-End Report**: describes the situation of the government’s accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget’s policy goals.
- **Audit Report**: issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.

### PUBLIC PARTICIPATION

Pakistan’s score is in part affected by the change in definition of “publicly available” which from OBS 2017 only recognizes those documents that are published online on the relevant government body’s official website as available to the public. Online availability is now considered a basic standard for the publication of government information. As a result of this change, Pakistan no longer receives credit for the Audit Report, which is published only in hard copy.

To what extent do different institutions in Pakistan provide opportunities for public participation?
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Pakistan provide budget oversight?

The legislature provides weak oversight during the budget cycle. This score reflects that the legislature provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

Oversight by an Independent Fiscal Institution

Pakistan does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.


RECOMMENDATIONS

For more detailed information on the survey findings for Pakistan, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.

How can Pakistan improve transparency?

Pakistan should prioritize the following actions to improve budget transparency:

- Publish a Pre-Budget Statement and an Audit Report online.
- Produce and publish a Mid-Year Review and a Citizens Budget.
- Increase the information provided in the Enacted Budget by including expenditure estimates by expenditure classifications, as well as revenue estimates by category and individual sources.
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Further Information
Visit openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire